

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**HB 987 - SB 1235**

March 27, 2011

**SUMMARY OF BILL:** Authorizes a licensed wholesaler, holding a basic permit under the Federal Alcohol Administration Act as an importer, to import alcoholic beverages and wine under certain enumerated circumstances. Authorizes license wholesalers to deliver up to five gallons of alcoholic beverages and wine to a retailer by common carrier.

**ESTIMATED FISCAL IMPACT:**

**Increase State Revenue – \$2,500/ABC Fund**

Assumptions:

- There is a \$250 annual application fee to the State Alcoholic Beverage Commission (ABC) Fund.
- According to ABC, there are 30 licensed wholesalers in Tennessee. Estimate assumes 33 percent (or 10) will apply for an importer permit resulting in an increase to state revenue of \$2,500 (\$250 x 10).
- No additional personnel or resources will be required by the ABC.
- According to the Department of Revenue, there will not be a significant increase to state or local sales taxes, the wine excise tax, or enforcement tax collections.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink, reading "James W. White".

James W. White, Executive Director

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